

different in etching rate from each other.

24. The semiconductor device in accordance with claim 21, comprising:
- said capacitor upper electrode being formed to extend toward said peripheral circuit region,
- an upper interlayer isolation film being formed on said capacitor upper electrode and having a contact hole exposing a surface of said capacitor upper electrode, and
- a peripheral circuit element protection film being formed under said insulating film in a region located under said contact hole.--

REMARKS

Entry of this preliminary amendment is respectfully requested.

Respectfully submitted,

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